

IN THE UNITED STATES DISTRICT COURT

DISTRICT OF HAWAII

SPORTS SHINKO CO., LTD.,

Plaintiff,

vs.

QK HOTEL, LLC, et al.,

Defendants,

etc. and consolidated case.

CV 04-00124 BMK

CV 04-00127 BMK

CONSOLIDATED CASES

DECLARATION OF
ROBERT A. MARKS

DECLARATION OF ROBERT A. MARKS

Pursuant to 28 U.S.C. § 1746, ROBERT A. MARKS states as follows:

1. I am counsel of record for the KG Parties and a member in good standing of the bar of this court.

2. The key documents that prove that the valuation of SS-USA and subsidiaries for net operating loss purposes (\$ [REDACTED]) are found in KG Exhibits 14-16 to its motion for partial summary judgment. Those exhibits were part of a document production consisting of over 6,000 pages of documents from Grant Thornton, LLP ("GT") that was delivered to my office at the end of the morning on May 10, 2007. The KG Parties' Motion for Partial Summary Judgment was filed a few hours after those boxes arriving at my office. To the best of my recollection, I was not even aware the documents had arrived when I caused the motion for partial summary judgment to be filed.

3. Pursuant to a long-standing agreement between the parties and GT, when responding to KG's subpoenae for records, GT first produces its documents to SS's attorneys for review. When SS's attorneys have finished their review, the GT records are then produced to KG's attorneys via SS's attorneys.

I declare under penalty of perjury that the foregoing is true and correct.

Executed at Honolulu, Hawaii on November 13, 2007.

/s/ Robert A. Marks
Robert A. Marks